

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, ending _____ See separate instructions.

Your first name and middle initial **RAFAEL M. HERNANDEZ** Last name _____ Your social security number *****-**-******

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number *****-**-******

SONIA R. HERNANDEZ

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. State _____ ZIP code _____

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

☒ You ☒ Spouse

Filing Status

☐ Single ☐ Head of household (HOH)

Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

If more than four dependents, see instructions and check here ☐	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit Credit for other dependents
				☐ ☐
				☐ ☐
				☐ ☐
				☐ ☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **1a** _____

b Household employee wages not reported on Form(s) W-2 **1b** _____

c Tip income not reported on line 1a (see instructions) **1c** _____

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) **1d** _____

e Taxable dependent care benefits from Form 2441, line 26 **1e** _____

f Employer-provided adoption benefits from Form 8839, line 29 **1f** _____

g Wages from Form 8919, line 6 **1g** _____

h Other earned income (see instructions) **1h** _____

i Nontaxable combat pay election (see instructions) **1i** ☐

z Add lines 1a through 1h **1z** _____

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

Attach Sch. B if required.

2a Tax-exempt interest	2a	b Taxable interest	2b	30.
3a Qualified dividends	3a	b Ordinary dividends	3b	
4a IRA distributions	4a	b Taxable amount	4b	
5a Pensions and annuities	5a	b Taxable amount	5b	
6a Social security benefits	6a	b Taxable amount	6b	844.
c If you elect to use the lump-sum election method, check here (see instructions) ☐				
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here			7	

Standard Deduction for —

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

8 Additional income from Schedule 1, line 10	8	32,649.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	33,523.
10 Adjustments to income from Schedule 1, line 26	10	6,671.
11 Subtract line 10 from line 9. This is your adjusted gross income	11	26,852.
12 Standard deduction or itemized deductions (from Schedule A)	12	29,200.
13 Qualified business income deduction from Form 8995 or Form 8995-A	13	
14 Add lines 12 and 13	14	29,200.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	0.
2	☐ 4972 3 ☐	17	
17	Amount from Schedule 2, line 3	18	0.
18	Add lines 16 and 17	19	
19	Child tax credit or credit for other dependents from Schedule 8812	20	
20	Amount from Schedule 3, line 8	21	0.
21	Add lines 19 and 20	22	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	13,341.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	13,341.
24	Add lines 22 and 23. This is your total tax .		

Payments

25	Federal income tax withheld from:	25a	
a	Form(s) W-2	25b	
b	Form(s) 1099	25c	
c	Other forms (see instructions)	25d	
d	Add lines 25a through 25c	26	
26	2023 estimated tax payments and amount applied from 2022 return	27	
27	Earned income credit (EIC)	28	
28	Additional child tax credit from Schedule 8812	29	
29	American opportunity credit from Form 8863, line 8	30	
30	Reserved for future use	31	3,623.
31	Amount from Schedule 3, line 15	32	3,623.
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits .	33	3,623.
33	Add lines 25d, 26, and 32. These are your total payments .		

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	10,167.
38	Estimated tax penalty (see instructions)	38	449.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions. ☒ **Yes. Complete below.** ☐ **No**

Designee's name **Michael Drews CPA** Phone no. **(805) 495-4211** Personal identification number (PIN) **[REDACTED]**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. [REDACTED]	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Michael Drews CPA	Michael Drews CPA	5/28/24	P00450009	
Firm's name	Firm's address	Firm's EIN	Phone no.	
Michael Drews CPA Tax and Wealth Planner	400 Rosewood Avenue Suite 200 Camarillo, CA 93010	87-2175753	805-484-4008	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

-**-*

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	94,420.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	44.
6	Farm income or (loss). Attach Schedule F	6	-65,971.
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889		
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: <u>See Statement 1</u>	8z	4,156.
9	Total other income. Add lines 8a through 8z	9	4,156.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	32,649.

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.	12	
13	Health savings account deduction. Attach Form 8889.	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	6,671.
16	Self-employed SEP, SIMPLE, and qualified plans.	16	
17	Self-employed health insurance deduction.	17	
18	Penalty on early withdrawal of savings.	18	
19a	Alimony paid.	19a	
b	Recipient's SSN.		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction.	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).		
b	Deductible expenses related to income reported on line 8 from the rental of personal property engaged in for profit.	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	
d	Reforestation amortization and expenses.	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.	24e	
f	Contributions to section 501(c)(18)(D) pension plans.	24f	
g	Contributions by certain chaplains to section 403(b) plans.	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555.	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.	26	6,671.

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

-**-*

Part I Tax

1	Alternative minimum tax. Attach Form 6251.	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.	4	13,341.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H.	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.	10	
11	Additional Medicare Tax. Attach Form 8959.	11	
12	Net investment income tax. Attach Form 8960.	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.	15	
16	Recapture of low-income housing credit. Attach Form 8611.	16	

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Reserved for future use	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	13,341.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

-**-*

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	0.

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962.....	9	3,623.
10	Amount paid with request for extension to file (see instructions).....	10	
11	Excess social security and tier 1 RRTA tax withheld.....	11	
12	Credit for federal tax on fuels. Attach Form 4136.....	12	
13	Other payments or refundable credits:		
a	Form 2439.....	13a	
b	Credit for repayment of amounts included in income from earlier years.....	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i).....	13c	
d	Deferred amount of net 965 tax liability (see instructions).....	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z.....	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....	15	3,623.

Schedule 3 (Form 1040) 2023

DO NOT MAIL

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attachment
Sequence No. **09**

Name of proprietor SONIA R. HERNANDEZ		Social security number (SSN) ***-**-****
A Principal business or profession, including product or service (see instructions) STYLIST		B Enter code from instructions ██████████
C Business name. If no separate business name, leave blank. ██████████ COCO'S HAIR DESIGNS		D Employer ID number (EIN) (see instr.) ██████████
E Business address (including suite or room no.) ██████████ City, town or post office, state, and ZIP code ██████████		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. ☒ Yes ☐ No		
H If you started or acquired this business during 2023, check here. ☐ Yes ☒ No		
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No		
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	116,224.
2 Returns and allowances.	2	
3 Subtract line 2 from line 1.	3	116,224.
4 Cost of goods sold (from line 42).	4	
5 Gross profit. Subtract line 4 from line 3.	5	116,224.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	6	
7 Gross income. Add lines 5 and 6.	7	116,224.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising.	8		18 Office expenses (see instructions).	18	226.
9 Car and truck expenses (see instructions).	9	1,638.	19 Pension and profit-sharing plans.	19	
10 Commissions and fees.	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions).	11		a Vehicles, machinery, and equipment.	20a	
12 Depletion.	12		b Other business property.	20b	9,600.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	192.	21 Repairs and maintenance.	21	200.
14 Employee benefit programs (other than on line 19).	14		22 Supplies (not included in Part III).	22	3,952.
15 Insurance (other than health).	15		23 Taxes and licenses.	23	
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.).	16a		a Travel.	24a	
b Other.	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services.	17		25 Utilities.	25	2,955.
			26 Wages (less employment credits).	26	
			27a Other expenses (from line 48).	27a	
			b Energy efficient commercial buildings deduction (attach Form 7205).	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27b.	28	18,763.
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	97,461.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30	3,041.
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	94,420.

32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.
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SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **13**

Name(s) shown on return

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

****-**-****

Part I **Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No
- B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

1 b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 6		A		
B		B		
C		C		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

		Properties:		
		A	B	C
Income:				
3 Rents received	3			
4 Royalties received	4	44.		
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) _____	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	44.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23 a Total of all amounts reported on line 3 for all rental properties	23 a			
b Total of all amounts reported on line 4 for all royalty properties	23 b	44.		
c Total of all amounts reported on line 12 for all properties	23 c			
d Total of all amounts reported on line 18 for all properties	23 d			
e Total of all amounts reported on line 20 for all properties	23 e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		44.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		44.	

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **14**

RAFAEL M. HERNANDEZ

Social security number (SSN)

-**-*

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

D Employer ID number (EIN) (see instr.)

AVOCADOS -

111300

☒ Cash

☐ Accrual

E Did you 'materially participate' in the operation of this business during 2023? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☒ Yes ☐ No

G If 'Yes,' did you or will you file required Form(s) 1099? ☒ Yes ☐ No

Part I Farm Income — Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions).....	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a...	1b		
c Subtract line 1b from line 1a.....		1c	
2 Sales of livestock, produce, grains, and other products you raised.....		2	
3a Cooperative distributions (Form(s) 1099-PATR)....	3a		3b Taxable amount.....
4a Agricultural program payments (see instructions).....	4a		4b Taxable amount.....
5a Commodity Credit Corporation (CCC) loans reported under election.....		5a	
b CCC loans forfeited.....	5b		5c Taxable amount.....
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2023.....	6a		6b Taxable amount.....
c If election to defer to 2024 is attached, check here... ☐		6d Amount deferred from 2022....	6d
7 Custom hire (machine work) income.....		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).....		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions.		9	

Part II Farm Expenses — Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562.....	10		23 Pension and profit-sharing plans.....	23	
11 Chemicals.....	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions).....	12		a Vehicles, machinery, equipment.....	24a	
13 Custom hire (machine work).....	13		b Other (land, animals, etc.).....	24b	
14 Depreciation and section 179 expense (see instructions).....	14		25 Repairs and maintenance.....	25	
15 Employee benefit programs other than on line 23.....	15		26 Seeds and plants.....	26	
16 Feed.....	16		27 Storage and warehousing.....	27	
17 Fertilizers and lime.....	17		28 Supplies.....	28	23,929.
18 Freight and trucking.....	18		29 Taxes.....	29	8,434.
19 Gasoline, fuel, and oil.....	19		30 Utilities.....	30	
20 Insurance (other than health).....	20		31 Veterinary, breeding, and medicine....	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)....	21a	19,864.	a Amortization.....	32a	394.
b Other.....	21b		b WEED ABATEMENT.....	32b	13,350.
22 Labor hired (less employment credits)....	22		c.....	32c	
			d.....	32d	
			e.....	32e	
			f.....	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions.....			33		65,971.
34 Net farm profit or (loss). Subtract line 33 from line 9.....			34		-65,971.

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☒ All investment is at risk.

b ☐ Some investment is not at risk.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

SONIA R. HERNANDEZ

Social security number of person
with self-employment income

-**-*

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2

94,420.

3 Combine lines 1a, 1b, and 2

3

94,420.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a

87,197.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax.

Exception: If less than \$400 and you had **church employee income**, enter -0- and continue

4c

87,197.

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

0.

6 Add lines 4c and 5b

6

87,197.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023

7

160,200.

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11

8a

b Unreported tips subject to social security tax from Form 4137, line 10

8b

c Wages subject to social security tax from Form 8919, line 10

8c

d Add lines 8a, 8b, and 8c

8d

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

160,200.

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10

10,812.

11 Multiply line 6 by 2.9% (0.029)

11

2,529.

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**

12

13,341.

13 Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**

13

6,671.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

RAFAEL M. AND SONIA R. HERNANDEZ

Your taxpayer identification number

-**-*

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	COCO'S HAIR DESIGNS	***-**-****	87,749.
ii	AVOCADOS - [REDACTED]	[REDACTED]	-65,971.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	21,778.	
3	Qualified business net (loss) carryforward from the prior year.	3	0.	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	21,778.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		4,356.
6	Qualified REIT dividends and publicly traded partnerships (PTP) income or (loss) (see instructions)	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	0.	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		4,356.
11	Taxable income before qualified business income deduction (see instructions)	11	0.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		0.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16		0.
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17		0.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8995 (2023)

Premium Tax Credit (PTC)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8962 for instructions and the latest information.2023
Attachment
Sequence No. 73

Name shown on your return

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

-**-*

A You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions.		1	2
2a	Modified AGI. Enter your modified AGI. See instructions.	2a	41,368.	
b	Enter the total of your dependents' modified AGI. See instructions.	2b		
3	Household income. Add the amounts on lines 2a and 2b. See instructions.	3	41,368.	
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	18,310.	
5	Household income as a percentage of federal poverty line (see instructions).	5	225 %	
6	Reserved for future use.			
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions.	7	0.0300	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	1,241.	
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	103.	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☐ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)	
11 Annual Totals	26,922.	28,459.	1,241.	26,922.	26,922.	23,299.	
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8a or alternative marriage method calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)	
12 January							
13 February							
14 March							
15 April							
16 May							
17 June							
18 July							
19 August							
20 September							
21 October							
22 November							
23 December							
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here.						24	26,922.
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here.						25	23,299.
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27.						26	3,623.

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here.	27	
28	Repayment limitation (see instructions).	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2.	29	

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLOSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLOSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLOSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLOSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns (a), (b), and (f). Compute the amounts for lines 12-23, columns (c)-(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part V.

35 Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36 Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Form 8962 (2023)

Form 8829

OMB No. 1545-0074

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to www.irs.gov/Form8829 for instructions and the latest information.

2023

Attachment
Sequence No. 176Department of the Treasury
Internal Revenue Service

Name(s) of proprietor(s)

SONIA R. HERNANDEZ

Your social security number

-**-*

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	180
2	Total area of home.....	2	1,180
3	Divide line 1 by line 2. Enter the result as a percentage.....	3	15.25 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day.....	4	hr
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760.....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount.....	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	15.25 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	97,461.
See instructions for columns (a) and (b) before completing lines 9-22.			
9	Casualty losses (see instructions).....	9	
10	Deductible mortgage interest (see instructions).....	10	
11	Real estate taxes (see instructions).....	11	
12	Add lines 9, 10, and 11.....	12	
13	Multiply line 12, column (b), by line 7.....	13	
14	Add line 12, column (a), and line 13.....	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-.....	15	97,461.
16	Excess mortgage interest (see instructions).....	16	14,742.
17	Excess real estate taxes (see instructions).....	17	2,200.
18	Insurance.....	18	
19	Rent.....	19	
20	Repairs and maintenance.....	20	
21	Utilities.....	21	3,000.
22	Other expenses (see instructions).....	22	
23	Add lines 16 through 22.....	23	19,942.
24	Multiply line 23, column (b), by line 7.....	24	3,041.
25	Carryover of prior year operating expenses (see instructions).....	25	
26	Add line 23, column (a), line 24, and line 25.....	26	3,041.
27	Allowable operating expenses. Enter the smaller of line 15 or line 26.....	27	3,041.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.....	28	94,420.
29	Excess casualty losses (see instructions).....	29	
30	Depreciation of your home from line 42 below.....	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions).....	31	
32	Add lines 29 through 31.....	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32.....	33	
34	Add lines 14, 27, and 33.....	34	3,041.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions.....	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....	36	3,041.

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions.....	37	
38	Value of land included on line 37.....	38	
39	Basis of building. Subtract line 38 from line 37.....	39	
40	Business basis of building. Multiply line 39 by line 7.....	40	
41	Depreciation percentage (see instructions).....	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above.....	42	

Part IV Carryover of Unallowed Expenses to 2024

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-.....	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-.....	44	0.

2023

Federal Statements

Page 1

RAFAEL M. AND SONIA R. HERNANDEZ

Statement 1
Schedule 1, Line 8z
Other Income

USA AG SUPPLIES.....	Total	\$	4,156.
		\$	<u>4,156.</u>

DO NOT MAIL